

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

PERCY F NEWBY, et al.,

Defendants.

CASE NO. C18-5978RBL

ORDER

THIS MATTER is before the Court on Defendant Percy Newby's Motion to Dismiss on Subject Matter [Dkt. # 73]. Newby argues that the United States has not established that this Court has subject matter jurisdiction because it has not alleged or proved that it had a contract with Newby. The case involves the United States' efforts to reduce to judgment federal income tax assessments, and to foreclose tax liens on property owned by Newby or his various defendant entities. Put another, to reduce Newby's income tax obligations to judgment, and to collect them.

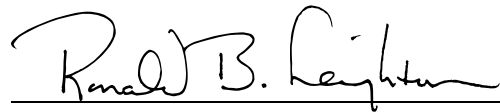
Newby's current motion is a re-hash of the same or similar "sovereign citizen" arguments he has already made in motions attacking the Court's personal jurisdiction over him, and which the court has previously rejected. *See* Dkt. Nos. 26, 28, 31, 36, 41, 45, 67 and 72.

1 The Court has subject matter jurisdiction under 28 U.S.C. §§ 1340 and 1345, and under
2 26 U.S.C. § 7402(a). Newby's 68-point argument to the contrary is based on (or is at least
3 similar to) a list of "roundly rejected" "sovereign citizen" arguments which, as the Government
4 pointed out, is accessible on the IRS's website. *See also Lonsdale v. United States*, 919 F.2d
5 1440 10th Cir. 1990); *Crain v. Commissioner*, 737 F.2d 1417 (5th Cir. 1984).

6 Newby's Motion is frivolous, and it is DENIED.

7 IT IS SO ORDERED.

8 Dated this 19th day of December, 2019.

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11 Ronald B. Leighton
12 United States District Judge
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